U.S. COURTS

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF IDAHO

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In re:

Luke A Larsen

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Chapter 13

REC'D FILED CAMELON S. BURKE. CLERK, IBAHO

Case No. 9902605-JDP Amount: \$8,260.94 Bernie Rakozy

% Stephen W. French Esq, 2995 N

Boise, ID 83704

Debtor (s)

Claim No.: 0011

Trustee:

NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001 (e) (2), WAIVER OF OPPURTUNITY TO OBJECT, AND REQUEST FOR NOTICE PURSUANT TO FRBP 2002

RESURGENT CAPITAL SERVICES (the "Purchaser/Transferee/Assignee") hereby provides notice of the unconditional sale and transfer of all right, title, and interest in and to the Claims (as such is defined in the Purchase and Sale Agreement dated February 06, 2001 by and between the Seller/Transferor/Assignor and Purchaser/Transferee/Assignee) including the Claim referenced above (the "Bankruptcy Claim").

Pursuant to Bankruptcy Rule 3001 (e) (2) and the foregoing assignment, the Purchaser/ Transferee/Assignee hereby requests that it be substituted for the Seller/Transferor/Assignor as the record holder of the Bankruptcy Claim for all purposes in these proceedings. As is set forth in the attached assignment, the Seller/Transferor/Assignor concurs with the request, and is aware of the transfer, and declines its opportunity to object under FRBP 3001 (e) (2). Accordingly, the Purchaser/Transferee/Assignee requests that the transfer of the Bankruptcy Claim be made immediately upon the docketing of the Joint Notice of Transfer of Claim.

Purchaser/Transferee/Assignee further requests that it be added to the mailing matrix in the above case pursuant to Bankruptcy Rule 2002, so as to receive copies of all notices and pleadings sent to creditors or other parties in interest.

The original Proof of Claim may have been filed by the Seller/Transferor/Assignor under its name or the name of any of the following acquired institution(s): NCO Group Inc.

Account number: 4326835236029920

Dated: March 13, 2001

SELLER/TRANSFEROR/ASSIGNOR:

PURCHASER/ASSIGNEE/TRANSFEREE:

NCO Group Inc. 515 Pennsylvania Ave Ft. Washington, PA 19034 Alegis Group Servicing LLC DBA Resurgent Acquisiti c/o RESURGENT CAPITAL SERVICES

P. O. BOX 10587

GREENVILLE, SC 29603-0587 Toll Free: (877) 264-5884

Fax: (864) 370-4998

By: See attached assignment

PORT: 1139 CT: 45 ASN: 63



NCOgroup, inc.

515 Pennsyvania Ave. PO Box 7602 Fort Washington, PA 19084 EXHIBIT B

ASSIGNMENT OF ACCOUNTS

(800) 220-CASH (215) 793-9600 Fax (215) 793-2908

Securitized Multiple Asset Rated Trust 1997-5 by Bankers Trust Company, as Servicer, by NCO Group, Inc., as its attorney in fact, Contract, Securitized Multiple Asset Rated Trust 1997-5 by Bankers Trust Company. As Servicer, by NCO Group, Inc., as its attorney in fact, Securitized Multiple Asset Rated Trust 1997-6 by Bankers Trust Company, as Servicer, by NCO Group, Inc. as its attorney in fact and Global Rated Eligible Asset Trust, by Bankers Trust Company, as Master Servicer, by NCO Group, Inc. as its attorney in fact ("Seller") ("Seller"), for value received, without recourse, to the extent permitted by applicable law, transfers, sells, assigns, conveys, grants and delivers to Alegis Group Loan Servicing LLC. ("Buyer") all rights, title and interest in and to (i) Seller's accounts which are described on the Disk furnished by Seller to Buyer in connection herewith and listed on the print-out attached hereto as Schedule 1; (ii) all payments on and proceeds of such accounts (each an "Account") after the close of business on September 22, 2000 and (iii) all claims arising out of relating to each Account.

The Accounts include accounts which were previously owned by Securitized Multiple Asset Rated Trust 1997-5 by Bankers Trust Company, as Servicer by "see attached".

Seller hereby stipulates that Buyer may be substituted for Seller as the valid owner of the Accounts and hereby irrevocably waives any and all notice, hearing requirements imposed by or right to object under Bankruptcy Rule 3001 (e)(2) or otherwise.

Each of the obligations of Seller required to be performed by Seller on or prior to the date hereof pursuant to the terms of the Purchase and Sale Agreement for Bulk Accounts dated December 29, 2000, by and between Seller and Buyer, (the "Agreement") has been duly performed; and all representations and warranties of Seller made under such Agreement are true and correct as of the date hereof.

Dated: 2/6/01

Michael B. Menngolo Segue Vice President